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Counsel for Highland Capital Management, L.P.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

In re:	§	
	§	Chapter 11
HIGHLAND CAPITAL MANAGEMENT, L.P., ¹	§	
	§	Case No. 19-34054-sgj11
Reorganized Debtor.	§	
HIGHLAND CAPITAL MANAGEMENT, L.P.,	§	
	§	
Plaintiff,	§	Adv. Proc. No. 25-03055-sgj
	§	
v.	§	
	§	
PATRICK HAGAMAN DAUGHERTY,	§	
	§	
Defendant.	§	

¹ Highland's last four digits of its taxpayer identification number are (8357). The headquarters and service address for Highland is 100 Crescent Court, Suite 1850, Dallas, TX 75201.

**DECLARATION OF JOHN A. MORRIS IN SUPPORT OF HIGHLAND CAPITAL
MANAGEMENT, L.P.'S (A) OBJECTION TO PATRICK DAUGHERTY'S MOTION TO
DISMISS AND (B) CROSS MOTION FOR RELIEF FROM A FINAL ORDER
PURSUANT TO BANKRUPTCY RULE 9024**

I, John A. Morris, pursuant to 28 U.S.C. § 1746, under penalty of perjury, declare as follows:

1. I am an attorney in the law firm of Pachulski, Stang, Ziehl & Jones LLP, counsel to Highland Capital Management, L.P. ("Highland"), the reorganized debtor in the above-captioned chapter 11 case. I submit this Declaration in support of *Highland Capital Management, L.P.'s (A) Objection to Patrick Daugherty's Motion to Dismiss and (B) Cross Motion for Relief from a Final Order Pursuant to Bankruptcy Rule 9024* (the "Objection" or the "Cross Motion," as the case may be) being filed contemporaneously with this Declaration. This Declaration is based on my personal knowledge and review of the documents listed below.

2. Attached hereto as **Exhibit 1** is a true and correct copy of that certain *Settlement Agreement* (the "Settlement Agreement") by and between Highland and Patrick Daugherty ("Daugherty"), dated November 22, 2021.

3. Attached hereto as **Exhibit 2** is a true and correct copy of the transmittal letter dated February 3, 2018, regarding the IRS' proposed tax adjustments for the 2008 tax year (the "Audit Letter").

4. Attached hereto as **Exhibit 3** is a true and correct copy of IRS Form 886-Z (only as it pertains to Daugherty) that was attached to the Audit Letter.

5. Attached hereto as **Exhibit 4** is a true and correct copy of IRS Form 870-PT pertaining to Daugherty that was also attached to the Audit Letter.

Dated: July 18, 2025

/s/ John A. Morris
John A. Morris